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New Instruments for Environmental Policy in the EU

New Environmental Policy Instruments  
in Spain

SUSANA AGUILAR FERNÁNDEZ

RSC No. 98/17

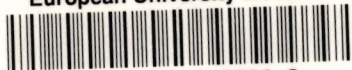
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**EUI Working Paper RSC No. 98/17**

**Aguilar Fernández: *New Instruments for Environmental Policy in the EU.*  
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WP  
321.0209  
4 EUR



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**EUROPEAN UNIVERSITY INSTITUTE, FLORENCE**

**ROBERT SCHUMAN CENTRE**

**New Instruments for Environmental Policy in the EU  
New Environmental Policy Instruments  
in Spain**

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This paper is forthcoming (as Chapter 6) in J. Golub (ed.)  
*New Instruments for Environmental Policy in the EU*  
(London: Routledge)

**EUI Working Paper RSC No. 98/17**

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Printed in Italy in April 1998  
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Spain has traditionally exhibited a weak, and in certain areas, non-existent environmental policy. This situation together with a predominance of factors (discussed below) has hitherto limited the introduction of new environmental policy instruments.

Where it existed, Spanish environmental policy was characterized by the low relevance of NGOs and industrial groups and by the absence of any significant effort at harmoniously linking economic policy and environmental protection (Aguilar 1993b). Despite this, four major sources of pressure can be identified, each of which encourages the emergence of a debate about (and the putting into practice of) new environmental instruments. These pressures can be broadly categorized as: accession to the European Union (EU), which imposed enormous environmental costs and prompted a search for less expensive tools; growing environmental awareness in Spain, which led to calls for more environmentally effective instruments; changes in the traditional exclusive policy style, promoting greater involvement of social groups in the domestic policy process; and administrative reforms, which encouraged greater coordination of environmental policy.

Before its accession to the EU, Spain had naturally had different pieces of environmental legislation (the first and most important one being the Law of Air Protection, which dates back to 1972), but their enforcement was not prioritized because the policy was neither socially nor politically relevant. The entry into the EU helped to upgrade environmental issues, not least because of the obligation to implement a high number of community directives. This facilitated changes in both the public apparatus, so that environmental policy could be better coordinated, and in the national policy style, so that the promotion of some cooperation amongst the actors involved in the policy could ease its implementation. All of this was accompanied by the gradual emergence of environmental concerns which furthered the establishment of a (still embryonic) debate about new instruments in the policy, be they voluntary agreements or economic and fiscal tools.

### **Spain's accession to the EU**

Shortly after accession to the EU, Spain was very busy attempting to catch up with the bulk of environmental policy which was suddenly enforceable. Not only can this effort be explained by the (high) quantity and (stringent) quality of environmental directives and the relatively underdeveloped stage of Spanish legislation, but also by the fact that the government did not strike any important deal on environmental issues in the negotiations leading to Community

membership. Since 1986, therefore, the country had to transpose into its domestic law (and, more importantly, to implement) a large number of stringent directives without any concessions concerning transitional periods or special conditions of application.<sup>2</sup> Until that moment, the law had tended to ignore the harmful effects exerted on the environment by public or private activities and projects, while the authorities had rarely shown any special interest in the matter--environmental crimes, for instance, were not included in the Spanish Penal Code until 1993, and even then, these were simply limited to some punitive actions concerning discharges and emissions. Only at a later stage did the country begin to offer some resistance to certain aspects of EU environmental policy which, allegedly, entailed disproportionate costs or responded to the political priorities of other (mainly northern) member states.<sup>3</sup>

On the whole Spanish environmental regulation has mainly revolved around water policy, undoubtedly due to the longstanding legislative tradition in the management of a crucial and scarce asset. Not only has there been little legislation in relation to waste, coasts, and chemical products, but also the few existing pieces of regulation had basically followed a command and control approach. For this reason, the Law of Water, passed one year before Spanish EU membership, in 1985, represented a watershed because it introduced a tax on discharges called "canon". This tax was meant to help finance the costs associated with the cleaning-up process of rivers (or the public sewage system in the case of indirect discharges), or to promote the installation of purifying plants at the factory level (for direct discharges with no sewage system in place). Guidelines as to the type of plants and the specific technology needed were basically missing, although public financial aid (in the shape of soft credits, mainly) was offered for the modification of infrastructures and techniques that would lead to a reduction of both water consumption and water pollution.

Achieving the high standards of legal protection of the environment contained in the Community's regulations from such a base was therefore a very difficult and expensive task. In 1995, an exhaustive report made by the General Direction of Environmental Policy (DGPA 1995) quantified the necessary investments for the correction of the Spanish environmental deficit at 5.3 billion pesetas over the next ten years. This figure comprised the deficit accumulated due to the delays in

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<sup>2</sup> In fact, there was only a concession concerning unleaded petrol.

<sup>3</sup> All this explains why Spain, coupled with other Southern member states, insistently demanded that more EU resources should be allocated for environmental protection, firstly by pressing for an increase of the money assigned to the LIFE programme, and secondly, and more importantly, by leading the campaign in favour of the creation of a new financial instrument connected with the principle of cohesion: the cohesion fund.



applying EU environmental legislation as well as the costs derived from the application of new directives (such as 91/271 related to treatment of urban wastewaters). This estimation meant that the effort made hitherto should be more than doubled, starting from the fact that the current environmental expenditure comprised only 0.73% of GNP.

Growing realization of the enormous expenditures required to meet EU environmental standards, implementation deadlines which had long since expired, and continuous pressure from European Court of Justice (ECJ) rulings, led to the conviction that profound modifications were urgently needed. This drew attention to the potential advantages offered by new and less expensive (market-based) policy instruments. Among others, this novel focus began to be promoted by the former Ministry of Public Works, Transport and Environment (MOPTMA), whose main official, José Borrell (an engineer with a degree in economics), had on several occasions adhered publicly to the need to introduce more efficient economic instruments in environmental policy. In 1993, for instance, the official bulletin of the MOPTMA, called *Información de Medio Ambiente*, included an editorial in which environmental economic instruments were discussed at length. In the same vein, the main official for the recently created Ministry of the Environment, Isabel Tocino, has expressed her willingness to foster those instruments and to allow a larger leeway for private entrepreneurs in her first public appearance at the Chamber of Deputies in May 1996 (JSCD 1996). More precisely, the minister prioritized the gradual application of the polluter-pays-principle,<sup>4</sup> the analysis of ecological taxes, the passing of as many financial and economic incentives as necessary for a policy aiming to accomplish the principle of sustainable development, and the promotion of environmentally-friendly investments by the firms so that those who reduce pollution will be economically rewarded. Concerning the latter measure, the signing of agreements with financial institutions for the concession of credits to entrepreneurs, as well as the introduction of "special negative contributions" which would allow compensation for those expenses voluntarily incurred by individuals to protect the environment, was conceived (IMA 1996, No. 43). These political statements have also been flanked by the organization of a growing number of public debates about

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<sup>4</sup> Spain, like most countries, adheres to the polluter-pays-principle although, as a matter of fact, most resources assigned to environmental protection are public. Despite this, public investment (as a percentage of GNP) is small, above all if compared with the money spent by other OECD members: in the mid 80's pollution control expenditures amounted to 0.89% in Canada, 0.60% in the United States, 1.17% in Japan, 0.56% in France, 0.78% in Germany, 0.95% in Holland, 0.66% in Sweden, and 0.62% in Great Britain, whereas in Spain, in 1987, total public investment in the environment (not only in pollution-abatement) was only 0.60% of GNP. Yet this quantity has been growing: from 0.64% in 1988 to 0.72% in 1989 (OECD 1991, MOPT 1991).

economic instruments. Examples of these can be found at the annually-held International Fair of the Environment (PROMA) in Bilbao, which brings together private entrepreneurs from all over the world and public authorities, and at the Environmental Forums promoted by the DGPA. Likewise, the Office for the European Communities in Spain has also organized workshops where the new trends in EU environmental policy have been debated, as it did in 1992 when the topic of financial tools for ecological improvement was chosen for discussion (BIMA 1992, n° 9).

To some extent, the inter-party consensus about the need to reorient environmental policy is implicitly recognizing the compliance problems associated with the command-and-control approach, and the weak influence of (scarce and poor) fines on environmentally-harmful practices. Besides, the traditional regulatory approach entails high administrative costs which are difficult to allocate in a federal-like state such as Spain.

### **Increasing environmental awareness**

Since the mid 80s' opinion polls have reflected that environmental protection was gradually becoming a central objective at the societal level, slowly replacing what had previously been a weak interest in the subject. However, the alleged concern about the environment has not clearly translated into social willingness to act in favour of it, nor into greater support for green political parties. Politically, the new centrality of the environment could be mainly accounted for by EU membership and the concomitant need to transpose and implement a bulk of stringent legislation.

The salience of this topic was exemplified by the speech given by the Minister José Borrell at the Chamber of Deputies in 1993, in which he spelled out for the first time the priorities (soil erosion, optimization of the use of water, wastes and urban environment quality) and methodologies of Spanish environmental policy (JSCD 1993). However, in spite of this advance, Spain continued to be "different" for some time because of the lack of a ministry for the environment.

For years, the creation of this ministry had been demanded by various social sectors and political parties but the governing Socialist Party (PSOE), which was in power between 1982 and 1996, always opposed it on the grounds that the 1978 Constitution had already distributed environmental powers amongst the different political-administrative levels, making the setting up of this specific public agency a second-rank issue. However valid this argument could be, the absence of this agency left Spain as the only EU member state which did not have any



ministry of this type at a time in which the European Commission was repeatedly blaming the environmental deficit on intergovernmental coordination problems. This absence was also referred to by industry, which found in it a good excuse for its too frequent negligent behaviour in environmental protection.

The electoral triumph of the Popular Party (PP) in March 1996 brought with it the setting up of the first Spanish Ministry of the Environment. While in most cases its political priorities do not dramatically differ from those expressed by the previous government, its creation has had at least two positive effects: the establishment of a specific parliamentary Commission for the Environment, which will undoubtedly facilitate the formulation and monitoring of this policy, and the concentration of environmental powers in the new agency. The short time-span elapsed since this ministry began to function does not allow as yet any conclusive evaluation of its performance. For this reason, it is not clear at all whether the new agency has simply paid lip-service to the cause of the environment or, quite on the contrary, is trying to modify longstanding institutional inertias and harmful practices. In any case, one thing which stands out is the more frequent references made by the responsible figures within the ministry to economic and voluntary instruments, so that entrepreneurs are provided with incentives (in terms of tax reductions, flexible deadlines, access to state aid etc.) to comply with environmental targets. Besides, the Minister of the Environment has publicly recognized that environmental law has become too abundant and complicated and that private actors have a terrible time when trying to decipher and make sense out of it. All this is naturally linked to the new "ideological mood" of the PP, a party which is further promoting market-based instruments, de-regulation as well as privatization processes in different fields (for instance, the 1985 Law of Water is being reformed to, amongst other things, give ground waters back to their private owners).

### **Changing state-society relations**

Environmental policymaking in Spain has been mainly conducted by public actors (government and civil servants) whereas private ones (industrial groups, environmentalists, citizens) have played a secondary role in the process. Not even independent experts, in spite of the highly technical nature of this policy, have been regularly called upon; this participation would have run counter the usual practices of an administration that rarely sets up advisory bodies or experts' committees, preferring, on some occasions to contract them individually or on a case-by-case basis (Martín Rebollo 1984). As a consequence of this, no institutionalized relationship or formal cooperation has been established between public authorities and social groups for many years. This situation has overloaded

the state with numerous tasks and has aggravated implementation deficits because the political and institutional arrangements which promote cooperation between public and private actors have better policy records than those of a hierarchical and non-inclusive nature.

In spite of the non-cooperative policy style which has traditionally prevailed in environmental policy-making, several projects endorsing the creation of organizations which would allow for social participation have been discussed over the last decade. In most cases, however, those projects were not approved whereas the rare organizations which were finally set up rendered very limited results. In 1984, one of the many General Law of the Environment bills under discussion envisaged the creation of a National Commission composed of social groups and public institutions, but this bill has been abandoned since then (Costa 1985); the project on Basic Guidelines for the Protection of the Environment, which put forward the setting up of a High Council of the Environment in which administrative staff, parliament members, environmentalists, citizens, economic and professional associations would be brought together, was not finally taken into consideration either (BIMA 1980, n° 14). The only organization of this type which was eventually put into practice was the Committee of Public Participation (CPP), established in 1983 and suppressed three years later. The CPP, which intended to get environmental groups involved in the administration, did not manage to play an outstanding political role because its decisions were not binding on the government (IA 1986, n° 9). The latest case of institution-building regarding social participation in the environmental policy process is the Advisory Council of the Environment (ACE), set up in 1994.<sup>5</sup>

The ACE, an organization upon which two basic functions have been conferred--to give advice on certain laws, bills and programmes, and to make reports and proposals at the request of the administration or on its own initiative--gathers 36 people who belong to a wide array of sectors (administration, environmentalists, farmers, businessmen, consumers, citizens). This organization has exhibited an ambivalent functioning to date: on the one hand, it has turned out to be a good forum of debate; on the other hand, and according to some of its participants, it has enjoyed only weak leverage on the government stance.<sup>6</sup>

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<sup>5</sup> The National Commission on Climate Change, set up in 1992 to comply with the compromises reached at the International Summit on Environment and Development organized in Rio, will not be included in the analysis because it is exclusively composed of scientists.

<sup>6</sup> This fact would explain why Greenpeace and Aedenat (a national-based environmental association) left the ACE in the summer of 1995 (El País, 20-6-1995).



In the new regional administration the situation concerning social participation in environmental policy is similar to the one described for the state level (Aguilar 1992). Most units entrusted with environmental protection (irrespective of their administrative status and name, agencies, departments, councils) do not count on interest groups but merely on representatives of the administration (Suárez 1990). Those rare cases in which individuals not belonging to the public apparatus have been allowed to participate, have been recently created (making their assessment rather premature) or have had a disappointing functioning: the Council of the Environment in Navarre, for instance, was set up in February 1993 but disappeared three months later, whereas the Advisory Council of the Environment in Andalusia has been very rarely convened since its foundation. All this has ended up with the absence of an institutional design in which the discussion about new policy instruments in environmental policy, along with other topics, could take place. That is, the lack of appropriate forums where the main participants in this policy could gather has traditionally prevented the emergence of an important debate about economic tools in the field of environmental protection.

Yet public authorities (be they state or regional-centred) are becoming increasingly convinced of the need to incorporate private actors into the making of environmental policy. In this sense, the former State Secretary of the Environment, Cristina Narbona, was well rated by environmentalists because of her cooperation-prone attitude as well as her willingness to get conservationist interests involved in different forums and institutions concerned with the protection of the environment. As regards the new government, the Minister of the Environment has declared her intention to widen the social basis of the ACE (now renamed Advisory Forum of the Environment) so that people related to, among other things, land planning, hunting and fishing activities can participate in it. Likewise, the new ministry has proclaimed that it will promote the participation of social and economic actors for the improvement of the environment, and will foster the dialogue with social groups and NGO's from the perspective of "shared responsibility". Whether this new process of institution-building will lead in the near future to a significant degree of cooperation between the administration and the social parties interested in environmental issues, gradually transforming the traditional non-cooperative policy style, or whether it will simply pay lip service to recommendations put forward by different institutions (such as the European Commission), remains to be seen. But one thing can be definitely established by now: the reluctance of public authorities towards social participation is diminishing and new policy practices which permit private actors to play a more important political role are being put into practice. One of the most outstanding examples of these new practices would be voluntary agreements (discussed below).

## Administrative reforms

The state environmental administration has been traditionally characterized by its dispersion of responsibilities among different ministries and between different levels of political authority (Aguilar 1993b, 1997). In an attempt to solve this situation the Interministerial Commission for the Environment (CIMA) was set up in 1972. A number of reasons (overload of tasks, non-compulsory reports, lack of funds) impaired the functioning of this organization until its disappearance in 1987. Alongside the languishing development of the CIMA, the Ministry of Public Works (MOPU, converted into the MOPT, Ministry of Public Works and Transport, in 1991, and, two years later, into the MOPTMA) became the main agency for the protection of the environment in 1977 and started, consequently, to concentrate an increasing number of tasks in this policy area.

The entry of Spain into the EU has fostered the putting into practice of several projects that aimed at overcoming both the traditional problems of dispersion of environmental responsibilities at the central level and the new problems of vertical coordination between state and regional administrations. In 1994, a new project which would create an interministerial commission to coordinate the environmental competencies among the different sections within the MOPTMA, and between this department and the Ministries of Agriculture, Industry,<sup>7</sup> Education, and Justice, was announced (IMA 1994, n° 24). A year later, the top state and regional officials in this policy area were convened at a Sectoral Conference of the Environment, and, in 1991, this forum adopted common and immediate goals for the protection of the environment (MI 1991).<sup>8</sup>

The MOPTMA period between 1993 and 1995 represents an attempt to configure more consolidated environmental policies. For the first time, the Ministry proposed the establishment of a discussion (within and outside of the Chamber of Deputies) about horizontal models for environmental integration, particularly in economic terms. The coordination between environmental policy and economic policy was constantly looked for throughout this period, and novel debates concerning the use of market mechanisms, the imposition of prices which would internalize the real environmental costs of products, and the possibility of

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<sup>7</sup> Likewise, an agreement between the MOPTMA and the Ministry of Industry to cooperate in environmental issues, and to coordinate the Spanish stance in the EU, was signed in 1994.

<sup>8</sup> The equivalent to this conference in conservation policy would be the National Commission for Nature Protection (NCNP), set up in 1994. The NCNP operates at two different levels: one of general directors, and another of experts who gather on four different technical committees (natural areas, flora and fauna, wetlands, and forest fires).



green tax reform took place at the parliamentary level. More specifically, in 1993 the leading official for the MOPTMA, José Borrell, presented at the Chamber of Deputies a policy design which would eventually lead to the elaboration of a National Plan of the Environment (MOPTMA 1993). Within this design, a heading entitled "the reorientation of market mechanisms" was included. It embraced, among other things, the following: the establishment of a pricing system to internalize recycling or waste-treatment expenses into the price of goods, support for agreements between the administration and entrepreneurial sectors to introduce environmentally-friendly technologies, the need for the public sector to set examples in environmental policy, the introduction of changes in the taxing system so that different activities would be taxed differently depending on their polluting effects or intensive use of non-renewable energies, and the promotion of eco-auditing at the firm level. The need to apply pricing mechanisms was exemplified by Borrell by means of a particular public good: water. He highlighted the fact that citizens were not paying for the total costs associated with the cleaning-up of water for domestic uses and that the real costs of the process should be somehow reflected in the bill.

In spite of the four changes discussed above, the issue of economic instruments in environmental policy has not yet been extensively dealt with. Environmentalists have been basically focused on denouncing illegal practices and enforcing the current legislation whereas industry, although paying lip service to a market-oriented strategy, has not shown a big interest in new tools because the traditional command-and-control approach is not rigorously applied anywhere, so that entrepreneurs have hitherto incurred only limited costs. Political parties, for their part, have not devoted much time to the discussion of this topic because it does not enjoy social salience. For instance, when the PP was still in opposition, it defended economic instruments as a sort of theoretical/ideological device without clearly knowing if they would be feasible or beneficial at all. Even now, the numerous public statements in favour of them have not translated into a serious discussion about their utility, nor into specific legislative measures or public plans.

### **New Policy Contents: Economic and Voluntary Instruments**

Spanish environmental policy has generally had a regulative character because it has imposed, through legislation and regulations, limits and prohibitions on the productive activities of business as well as on the consumption practices of citizens and social groups. Increasingly however, in response to the various pressures discussed above, this command-and-control approach has begun to work alongside other type of instruments: self-regulating and voluntary

instruments, which allow individuals and collectivities to anticipate the regulation and to adopt, voluntarily, certain policy objectives before the authorities approve and enforce them; and economic and fiscal instruments, which pursue the accomplishment of those objectives by means of market mechanisms and cost-efficiency measures. The most outstanding economic and fiscal instruments are discussed below.

### *Environmental insurance*

In general terms, environmental insurance or environmental liability refers to the obligation placed on those responsible for certain activities with harmful effects on the environment to contract an insurance policy to cover potential environmental risks and damage. This scheme has been traditionally impaired because the increasing demands for insurance coverage have not been matched by a sufficient supply of resources from insurance companies.

In the 90s', a group of experts founded a Spanish Pool of Pollution as a type of environmental insurance. This pool seemed quite ambitious at first glance since it intended to cover the incidental and gradual effects of pollution and a wide range of other issues such as: environmental restoration, prevention costs, substance elimination costs, extraordinary emergency costs, and judicial and bail costs.

The aim of this instrument at that time was to meet the requirements of coverage which arose as a result of the application of the Law of Toxic and Hazardous Waste (Law 20/86) which embraced a highly demanding compulsory insurance policy. The new Ministry of the Environment announced by the end of 1996 that an environmental liability bill was being discussed and prone to be shortly approved. This bill envisages, among other things, that a new insurance policy will be compulsory on all the activities which may harmfully impinge upon the environment, and not only on those related to toxic waste (as was previously the case), and that the signing of this insurance will have to be prior to the authorization of the affected firms (IMA 1997, nº 47).

### *Ecotaxes*

On the state level, the first experience with ecotaxes was related to water policy. The aim of the 1985 Water Law was to introduce fiscal measures for all water uses, but hitherto only domestic discharges and industrial uses under 3,500 m<sup>3</sup>/year, and firm-based discharges have been subject to taxes. The amount of the tax is established on the basis of two elements, one fixed and linked to resource use, and another variable and linked to water consumption and the type of pollutants discharged. The money which is raised is basically meant for corrective



clean-up measures and the improvement of the public sewage system. In this sense, the new instrument has basically functioned as a revenue raising tool which has complemented the predominant command and control approach, and it has not seriously promoted the reduction of pollution by means of economic incentives or the specification of technological requirements.

Despite the putting into practice of a water tax, a workshop about the "Global Management of Water" held at the Chamber of Deputies in 1990 depicted a worrying situation in this policy and recognized the need to promote clean-up programmes as well as to apply the water tax to finance them. It was estimated that 40% of the firms have not been charged the tax (approx. 6.5 billion pesetas), and 70% of the municipalities have never paid it (18.8 billion). Four years later the headway made in water policy was insignificant and the MOPTMA was still trying to implant the tax in those regions which did not have this instrument (that is, Andalusia, Canarias, Cantabria, Castilla-La Mancha, Extremadura, Basque Country, Aragón, Asturias, Castilla-León, and Murcia). The only region which has been charging this tax and increasingly receiving more money out of it is Catalonia: 98 billion pesetas (1983), 287 billion (1984), 663 billion (1985), 844 billion (1986), 1 trillion (1987), and 1.2 trillion (1988) (JSC 1990). Still in 1995 the MOPTMA estimated that just 5% of the existent 56,400 direct discharges--out of a total of 300,000 points of water discharges--were authorized. Besides, and to make things even worse, public aid to promote the introduction of the prevention principle in this policy has been very limited up to now.

To further water pollution control a programme called SAICA (automatic system for the monitoring of water quality) was approved in 1993, with an estimated investment of 10 billion pesetas between 1993 and 1996--85% of the budget coming from the EU cohesion fund. At the beginning of 1995, the government passed the National Plan for the Cleaning of Rivers that, containing 1.7 billion pesetas of budget, will strive to clean up the waters of 60% of the population.

Likewise, the fines concerning breaches to the Water Law have been recently updated and now reach a maximum of 75 million pesetas. Over the last few years, about 12.000 notices, entailing fines which amount to 5 billion, have been levied on firms. The new Ministry of the Environment, for its part, has announced that it will emphasize the need to enforce the current water financing system, and that it "will dictate a decree incorporating the doctrine established by the Central Economic and Administrative Court [so that] those who have to pay [the water tax], will receive their settlements technically and juridically justified" (IMA 1996, nº 43).

Unlike water, the establishment of charges on waste oils represents the only consolidated experience of ecotaxes in Spain. The origin of this tax is found in a number of corresponding EC directives (e.g. 75/439 and 87/101) and the national regulations dealing with toxic waste of 1989 and 1990. This legal framework envisaged the possibility of granting indemnities to the undertakings which carry out the collection and/or disposal of waste oils, so as to support their correct management and treatment. These compensations would be financed through a tax applied over those products which were transformed into waste oils after their utilization. Although these regulations were correctly applied and abided, a bill was prepared in 1995 because "...the expected results in relation to the decrease in discharges had not taken place, perhaps due to the absence of sufficiently clear and stable financial mechanisms for the internalization of external economies..." In November of that year a Law Proposal of Waste Oil, which established a management scheme for this sub-product complementing that already envisaged by the 1986 Law of Toxic Waste, was eventually passed.

This new law embraced a tax on industrial waste oils which would permit the administration to dispose of the necessary funds to compensate the firms for the costs incurred by the fulfillment of Community requirements. This tax, which had an indirect character over specific consumptions, charged the manufacturing, acquisition and importation of oils at the rate of 6 pesetas per kg. It was estimated that the money raised by this levy would amount to 2.4 billion pesetas annually. The payment to the affected firms would be carried out by means of agreements with their respective regional governments. Besides, the regions would undertake environmental programmes in this field (compensations, aids to entrepreneurs, information campaigns, and investment in R&D) on the basis of those revenues (IMA, 1996 n° 40, the implications of recycling tax revenue are discussed in chs 1 and 11).

Concerning the issue of containers and packagings, the first discussions about a bill which contained relatively stringent objectives and innovative instruments produced harsh confrontation between businessmen and the government in the mid 90s.<sup>9</sup> For instance, the MOPTMA and the Spanish Confederation of Entrepreneurs (CEOE) entered an angry discussion at the end of 1995 about the utilization of PVC plastics. The Ministry announced that it was going to reduce their use--following the example set by other Community countries--and openly criticized the business resistance against this measure. In addition, the State Secretary of the Environment, Cristina Narbona, pointed out that "in Europe many firms had voluntarily done what the CEOE considered impossible" (El País,

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<sup>9</sup> This bill was preceded by the approval of a National Plan of Toxic Residues in 1995 which aimed to minimize 40% of the waste for the year 2000.



23-11-1995). Yet the main problem arose when the industry accused the administration of withholding from the Parliament and the public a report, financed by the MOPTMA, which allegedly showed that the concentrations of this product in Spain were below those leading to acute alterations. Replying to this accusation, the Director of Environmental Policy stated that the undertaking of legal actions concerning the case were not ruled out "because the misuse of that report was very worrying" (El País 23-12-1995). Disputes like this one would explain the following statement of the Director of the European Agency of the Environment, Jiménez Beltrán, in 1996: although "coordination and cooperation...are vital in environmental policy, in Spain the different participants to it do not accept each other, and there is a mutual distrust" (El País 16-2-1996).

The new administration of the PP has finally approved a Law of Packaging Residues in 1996 which has considerably reduced previous targets and has consequently encountered widespread criticism from environmentalists. This law envisages that the different agents participating in the commercialization chain of a packaged product must charge their clients, up to the final consumer, a sum of money which will be given back to them once the package is returned. It is also foreseen that if the affected agents want to be exempted from this obligation, they should partake in an integrated management system which guarantees the regular collection of as well as the recycling and valorization<sup>10</sup> targets applied to these subproducts. These systems will be implemented by means of voluntary agreements which will be supervised by the regional governments. The targets embraced, which will have to be fulfilled before the middle of the year 2001, are as follows: the valorization of 50% minimum and 65% maximum (by weight) of all packaging; and, within the previous objective, 25% minimum and 45% maximum will be subject to recycling. The law finally allows for the establishment by the regions of economic and fiscal measures if the minimum targets are not reached.

On the regional level the introduction of economic and fiscal instruments in environmental policies has not gone much further than on the state level. On the whole, only two regions have elaborated strict ecotax regulations, aimed at levying installations and activities with environmental harmful effects. The first of them is the case of the Balearic Islands where, in 1991, to raise money, a 1% tax was placed on firms concerned with production, storage and transformation of electrical energy and fuels.<sup>11</sup> The other regional government which established a

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<sup>10</sup> Valorization is defined as every procedure (including incineration) which permits taking advantage of the resources incorporated in the packaging subproducts.

rate for atmospheric pollution was Galicia in 1995.<sup>12</sup> In this case, the act which envisaged a tax on SO<sub>2</sub> emissions and oxides of nitrogen has been debated and agreed upon by social agents together with the authorities. The intention of this levy is not, unlike the first example, tax-collection but a direct reduction in atmospheric pollution. Although the application of this system seems to be satisfactory, the time elapsed since its introduction is not long enough for a practical evaluation of its full effects.

### *Ecoauditing*

Environmental audits are an interesting contribution towards sound environmental management because they are often a prerequisite for companies which want to apply for public grants and subsidies. Those companies must carry out certain measures at plant-level if they want to benefit from those aids and to get an environmental certificate. In most cases, the application of audits is entrusted to regions although some cases fall under the responsibility of the state administration (IMA 1995, n° 36). Despite their importance, audits are evolving in a slower and less orderly manner than initially expected.

At a recent National Congress of Environmental Law, an expert on the subject remarked that the greatest volume of business in the Spanish auditing sector centred around training courses. In this sense, there are more conferences and congresses held on the subject than there are companies carrying them out. Besides, the few audits made are riddled with significant confusion: firstly, it is seldom remembered that audits are meant to analyze environmental quality systems used by companies, rather than the production processes which are at the heart of business activity (unfortunately, public administrations often and mistakenly refer to a company's implementation of legislation affecting its production processes as "auditing"); secondly, certain aspects of ecoaudits impair them being used by entrepreneurs since they frequently unveil non-compliance with regulations and this results in the issuance of sanctions by the authorities and even in criminal proceedings (see chs 1 and 10).

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<sup>11</sup> Valuation of the various worths compounding the tax base is done by capitalising 40% of the average exploitation gross revenue obtained from turnover in the previous three fiscal years. This figure is used as the basis from which to accrue 1% which is the amount payable. See Act 12/91 of the Autonomous Community of the Balearic Islands, relative to the creation of a tax on installations with effects over the environment.

<sup>12</sup> See Act 12/95 of the Autonomous Community of Galicia, relative to the creation of a tax on certain atmospheric polluting activities.



## *Voluntary Agreements*

Alongside these economic instruments, voluntary measures which aim to adjust industrial behaviour to EU environmental obligations by means of negotiating agreements with different economic sectors have also been introduced. These compromises, which never alleviate or help circumvent requirements in force or to be enforced, can include objectives which go beyond EU targets. If this is the case, firms are given special treatment in terms of public aid, soft credits, and extended deadlines. However, the non-compliance of agreements by the industry can prompt government intervention. In this sense, the authorities, which would otherwise simply act as a watchdog, can resort to imposing policy objectives through the usual regulatory approach (enacting decrees, passing laws) (see chs 1 and 8).

The first agreement to be signed was in 1989 and concerned the MOPU and the Spanish Association of Sprays with the aim to reduce the use of CFCs. Basically, most of the compromises of this type were signed in the mid 90s' and refer to the following: the agreement between the government and battery producers to diminish the mercury content of their products; the agreement whereby the State Secretary of the Environment and some manufacturers would foster the recycling of paper and cardboard; talks about a management programme for used tyres between the General Subdirection of Waste and the industries linked to this field; and the negotiations between the administration and various packaging sectors (glass, plastics, cans) to promote their recycling (IMA 1993, n° 17; *El País* 16-12-1994). There also exist cases in which the authorities have supported, without directly participating, accords between private actors: for instance, the State Secretary for Environmental Policies has backed an agreement between the vehicle manufacturers association (ANFAC) and the firm REYFRA to carry out a recycling project in the car sector.

Finally, the Programme for the Creation of a Technological and Environmental Basis (1990-94) of the Ministry of Industry should also be mentioned. Although this programme cannot be defined as a new environmental policy instrument, it does represent the most important financial effort (38 billion pesetas) ever made by the administration towards helping industry to comply with EU requirements. The main objective of this programme was to overcome the environmental deficit of Spanish industry (estimated at five billion pesetas) and to support the (embryonic) green domestic market: 35% of the applications have gone to air protection, 61% to water pollution-abatement, and money has also been given to R&D (above all to projects which could show the utility and feasibility of certain techniques and programmes). One of the most remarkable features of this programme has been the adoption of a precautionary approach in a

policy area where most measures have hitherto had a curatory character. Thus, clean technologies as well as the implementation of standards which are more stringent than those set up by legislation have been strongly promoted--in fact, 50% of the firms which have received money from the programme fall within this category. The Program for the Creation of a Technological and Environmental Basis also embraces a section for the environmental adaptation of 27 large firms whose investment needs amount to more than 1.5 billion pesetas.

### **Conclusion: A Tentative Evaluation of the New Instruments in Environmental Policy**

It is still too soon to decide if the new tools discussed have been beneficial for the environment. On the one hand, instruments such as the Programme of the Ministry of Industry have seemingly had positive effects in terms of making industry gradually aware of the need to abide by EU legislation, without resorting to delaying or obstructing strategies to the same extent as before, and in terms of convincing some sections of the business community of the advantages associated with environmentally-friendly production. The results of the voluntary agreements have been ambivalent but they have at least helped to remove some of the reluctance which public authorities traditionally exhibited about social participation. Equally, these agreements have increased the interest of some private groups in being formally involved in the environmental policy process. On the other hand, however, there are instruments which have clearly failed to accomplish their objectives, as shown by the case of the water tax. Despite the uncertainties which surround the evaluation of new instruments in Spanish environmental policy, one thing can be taken for granted: the sheer fact of experiencing new approaches with the (explicit or implicit) aim of improving environmental protection is in itself positive. Yet the problem is that institutional inertias as well as a deeply-seated distrust between the actors still pervades this policy.



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